



Compensation Expenditure Reporting under SB 329 (MCA 20-7-104)

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The 2011 Montana Legislature passed SB 329, which was codified as [MCA 20-7-104](#). This law requires school districts to report actual compensation for employees of the district. This document explains how the data will be collected and reported under this requirement.

REPORTING REQUIREMENTS

The compensation reporting section of MCA 20-7-104 requires:

“(3) Each school district shall annually report to the office of public instruction and publish and post on the school district's internet website the following district data for the preceding school year:

- (a) the number and type of employee positions, including administrators;
- (b) for the current employee in each position:
 - (i) the total amount of compensation paid to the employee by the district. The total amount of compensation includes but is not limited to the employee's base wage or salary, overtime pay, and other income from school-sanctioned extracurricular activities, including coaching and similar activities; and
 - (ii) the certification held by and required of the employee;...”

TIMING

Beginning October 2013, OPI will annually collect actual compensation data from every school district and special education cooperative for the previous school year. In August 2013, a pilot group will submit the reports to help OPI test the procedure.

COLLECTION MECHANISM

The name of the data collection is the “Compensation Expenditure Report”. The reporting mechanism will use the MAEFAIRS system, which is the online data system currently used for collecting annual school district trustees financial summaries (TFS) and budgets. District staff will need a MAEFAIRS Registered User login ID and password to access the system. Typically, the clerk/business manager and superintendent of the district (or director of the cooperative) are already MAEFAIRS Registered Users, but other staff may be registered, if needed.

See contact information at: <https://data.opi.mt.gov/Maefairs/frmLogin.aspx>

DETAILS ABOUT THE COLLECTION

School districts will be required to report the actual compensation for each employee of the district using the School Employee ID (SEID) number assigned to that employee under the Montana Educator Licensure System (MSEIS). Each district or cooperative employee must be assigned an SEID number. Districts may request SEID numbers using the TEAMS system when it goes online in 2013.

In reporting actual compensation for each employee:

- There will be an option to either upload a data file or manually enter the compensation by SEID. See the "Sample Compensation File Upload Format" at: <http://www.opi.mt.gov/pdf/SchoolStaffing/SampleCompFileUploadFormat.pdf> Contact your software vendor to discuss preparation of an upload file.
- The compensation must be entered using each salary and benefit line item the employee was paid under (See Accounting Codes below).
- The compensation line items and amounts must be entered separately by LE/district. If an employee is paid under both the Elementary and the High School districts, the payments must be listed separately by LE/district.

ACCOUNTING CODES

In order to report actual compensation, districts will need to pay salaries and benefits during FY 2012-13 using the set of accounting codes that apply to the system. There are a few codes that may be new to some districts (see codes marked with * in the file linked here). Accounting codes for the manual and file upload processes are listed at: http://www.opi.mt.gov/pdf/SchoolStaffing/ExpenditureCodes_Salary_Benefits.pdf

COMPENSATION REPORTING TO THE PUBLIC

OPI plans to create district-by-district compensation reports and make them available to districts using the GEMS system (data warehouse) so districts can post the reports to their websites in compliance with MCA 20-7-104 (SB 329).

The planned format of the district compensation report and the source of the information used to produce it are posted at: <http://www.opi.mt.gov/pdf/SchoolStaffing/SB329CompRptFormat.pdf>

The report will also provide a recap by school district or cooperative showing the total FTE by type of position. Position codes that define the type of positions and FTE for the individual in each position will be gathered on a separate data collection each fall, called the Terms of Employment.

This information will be updated periodically. If you have questions, please contact OPI for assistance at the contact listed on page 1.